



December 8, 1962
NUMBER 5118.3

Department of Defense Directive

SUBJECT Assistant Secretary of Defense (Comptroller)

Reference: (a) DoD Directive 5118.3, subject as above, March 22, 1961 (hereby cancelled)

I. GENERAL

Pursuant to the authority vested in the Secretary of Defense, and the provisions of the National Security Act of 1947, as amended, including the Department of Defense Reorganization Act of 1958, one of the positions of Assistant Secretary of Defense authorized by that Act is designated the Assistant Secretary of Defense (Comptroller) with responsibilities, functions and authorities as prescribed herein. The Assistant Secretary of Defense (Comptroller) shall be the Comptroller of the Department of Defense.

II. RESPONSIBILITIES

The ASD(Comp) shall advise and assist the Secretary of Defense in the performance of the Secretary's budgetary and fiscal functions.

III. FUNCTIONS

Under the direction, authority and control of the Secretary of Defense, the ASD(Comp) shall perform the following functions in his assigned area of responsibility:

1. Supervise and direct the preparation of the budget estimates of the DoD.
2. Establish and supervise the execution of:
 - a. Principles, policies and procedures to be followed in connection with organizational and administrative matters relating to:
 - (1) Preparation and execution of the budgets;
 - (2) Fiscal, cost, operating and capital property accounting;

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- (3) Progress and statistical reporting including the maintenance and operation of a central statistical service to provide reports and related analyses to all components of the Office of the Secretary of Defense; and
 - (4) Internal audit including audit of procurement contracts.
- b. Policies and procedures relating to the expenditure and collection of funds administered by the DoD.
3. Establish uniform terminologies, classifications and procedures in all such matters.
 4. Evaluate (including audit and inspection in the field in accordance with Secretary of Defense memorandum dated August 17, 1957) the administration and management of approved policies and programs.
 5. Recommend appropriate steps (including the transfer, reassignment, abolition and consolidation of functions) which will provide in the DoD for more effective, efficient and economical administration and operation, will eliminate unnecessary duplication or will contribute to improved military preparedness.
 6. Assist the Secretary of Defense, the several components of the DoD, and other agencies of the Government in evaluating defense programs by:
 - a. Developing measures of resource utilizations and methods of characterizing resource limitations and availabilities in such a way as to make it possible to answer quickly and accurately questions about the costs and feasibility of a variety of alternative programs of force structures, weapons systems, and other military capabilities projected over a period of several years;
 - b. Assembling and consolidating data as to pertinent non-financial programs of the DoD and translating them into financial programs which can be presented in various forms so as to show the total financial implications of currently approved, new, or alternative programs; and
 - c. Presenting the information so obtained so as to point up the fiscal implications of alternative programs, and the problems of choice involved.
 7. Such other functions as the Secretary of Defense assigns.

IV. RELATIONSHIPS

- A. In the performance of his functions, the ASD(Comp) shall:

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1. Coordinate actions, as appropriate, with the Military Departments and Defense Agencies having collateral or related functions in the field of his assigned responsibility.
 2. Maintain active liaison for the exchange of information and advice with the Secretaries of the Military Departments, the Directors of Defense Agencies, and other DoD officials.
 3. Make full use of established facilities in the OSD, Military Departments, and Defense Agencies rather than unnecessarily duplicating such facilities.
- B. The Secretaries of the Military Departments, their civilian assistants, and the military personnel in such departments shall fully cooperate with the ASD(Comp) and his staff in a continuous effort to achieve efficient administration of the DoD, and to carry out effectively the direction, authority, and control of the Secretary of Defense.
- C. The channel of communication with Unified and Specified Commands on matters relating to audit (paragraphs III.2.a.(4) and III.4., above) shall be directly between those Commands and the Secretary of Defense. The ASD(Comp) is assigned staff responsibility as to such matters, and he is authorized to communicate directly as to them with Commanders of Unified and Specified Commands. All directives and communications of the ASD(Comp) to such Commands which pertain to audit shall be coordinated with the Joint Chiefs of Staff.

V. AUTHORITIES

- A. The ASD(Comptroller), in the course of exercising full staff functions and those assigned by Title IV of the National Security Act of 1947, as amended, is hereby specifically delegated authority to:
1. Issue instructions and one-time directive-type memoranda, in writing, appropriate to carrying out policies approved by the Secretary of Defense for his assigned fields of responsibilities, in accordance with DoD Directive 5025.1. Instructions to the Military Departments will be issued through the Secretaries of those Departments or their designees.
 2. Obtain such reports and information (in accordance with pertinent DoD issuances) and assistance from the Military Departments and Defense Agencies as may be necessary to the performance of his assigned functions.
 3. Issue instructions to establish procedures for the review of reporting requirements which the OSD or the Defense Agencies

propose to place on any component of the DoD and to designate those requirements which are prescribed by the OSD. Review, and when appropriate transmit to the Bureau of the Budget, those reporting requirements which any component of the DoD proposes to place upon the public, including defense contractors.

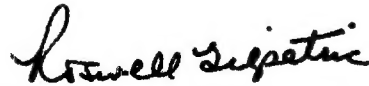
- B. Other authorities specifically delegated by the Secretary of Defense to the ASD(Comp) in other directives will be referenced in an inclosure to this Directive.

VI. CANCELLATION

Reference (a) is hereby superseded and cancelled.

VII. EFFECTIVE DATE

This Directive is effective upon publication.



Deputy Secretary of Defense

Inclosure - 1

References to Other Authorities
Specifically Delegated by the
Secretary of Defense to the
ASD(Comp) in Other Directives

References to Other Authorities Specifically Delegated by the
Secretary of Defense to the Assistant Secretary of Defense (Comptroller)
in Other Directives

No other authorities have been specifically delegated by the Secretary of Defense to the ASD(Comp) as of the date of this Directive. Any future specific delegations will be referenced in an inclosure to this Directive.